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Counsel for Alliant Tax Credit Fund XIV, Ltd. and
Alliant Tax Credit XIV, Inc.

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

ST. CASIMIR DEVELOPMENT CORP.,

Debtor.

Bankruptcy Appeal

Case No. 07-CV-2908 (KMK)

NOTICE OF APPEARANCE AND OF SUBSTITUTION OF ATTORNEY OF RECORD

PLEASE TAKE NOTICE that the undersigned, Timothy Mehok, hereby appears on behalf of Appellees Alliant Tax Credit Fund XIV, Ltd. and Alliant Tax Credit XIV, Inc. ("Appellees") in the above-captioned action, and demands that all pleadings, notices, orders, correspondence, and other papers in connection with the action be served upon:

HELLER EHRMAN LLP
Timothy Mehok
Times Square Tower
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New York, NY 10036
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PLEASE TAKE FURTHER NOTICE that Timothy Mehok of Heller Ehrman LLP is hereby substituted for Michelle McMahon (formally of Heller Ehrman LLP) as counsel for Appellees.

Dated: October 9, 2007
New York, New York

HELLER EHRMAN LLP

By: /s/ Timothy Mehok
Timothy Mehok (TM 5909)
Times Square Tower
7 Times Square
New York, NY 10036

Counsel for Alliant Tax Credit Fund XIV, Ltd.
and Alliant Tax Credit XIV, Inc.

CERTIFICATE OF SERVICE

I, Timothy Mehok, hereby certify that on October 9, 2007, a true and correct copy of the foregoing Notice of Appearance and of Substitution of Attorney of Record was served by ECF and United States Mail on the parties below.

Jonathan S. Pasternak, Esq.
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Counsel to Appellant

/s/ Timothy Mehok
Timothy Mehok